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ABSTRACT

To provide baseline cost data for facilitation of future decisions on resource allocation and to develop a model for compiling and reporting direct expenditures, the Indiana State University conducted a study of expenditures supporting the activities of the School of Education during the fiscal year 1972-73. A computer program was prepared to process data utilizing the School of Education's cost study model. This program can be modified to handle additional variables that may be required in processing data from other professional schools and instruction units of the university. The model is limited to the analysis of direct costs of instructional personnel and operational budgets; it excludes expenditures for physical plant, general administration, and general services. The functional distribution of direct costs of staff were a) instruction, 77.95%; b) administration, 9.08%; c) development, 6.63%; d) service, 4.49%; and e) research, 1.85%. All but the secondary education department devoted approximately 85% of their budgets to instructional salaries. Direct expenditures of the School of Education, including instructional personnel and operating budgets were 69.95% for instruction, 12.62% for service, 10.48% for administration, 5.14% for development, and 1.81% for research. (Seven tables and three appendixes are included in the report.) (HMD)

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INDIANA STATE UNIVERSITY
SCHOOL OF EDUCATION
COST STUDY
1972-73

by

John C. Hill

In the fall of 1972 a study of expenditures supporting School of Education activities for the 1971-72 year was initiated. The two primary goals of the study were (1) to provide baseline cost data for use in allocating future resources, and (2) to develop a model for compiling and reporting direct expenditures of a professional school which could be replicated by other instructional units of the university.

The original study was conducted and reported by the author in association with Dr. Lawrence Newberry, Associate to the Vice-President for Academic Affairs. This study, for the 1972-73 year, is a replication for the original study with one important exception, namely, the development of a computer program for processing cost data.

The original cost study for the 1971-72 year was reviewed by Computer Center personnel and a program was prepared by Dr. Douglas Smith and his associates for processing the data for the 1972-73 study. The computer program has been prepared to process data utilizing the School of Education cost study model and can be modified to handle additional variables that may be required in processing data from other professional schools and instructional units of the University.

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THE PARAMETERS OF THE MODEL

Most authorities categorize higher education expenditures as (1) instructional, (2) operational, (3) physical plant, (4) general administrative, and (5) general services costs. This cost study model is limited to the analysis of costs of the first two of these five categories, namely, the direct costs of instructional or professional personnel assigned to the administrative unit and the operating budget expenditures of that unit.

The cost study model utilizes a time frame encompassing the academic year and the following summer sessions. This time frame has been defined as the fiscal year.

Five functions or duties of professional personnel have been defined for allocating costs of instructional personnel. These functions are defined as follows:

1. Instruction - professional staff time devoted to teaching for which credit is earned by university students. Only salaries of instructional personnel teaching college students were reported in this category.

2. Administration - professional staff time devoted to administering a department or a school. Salaries of deans and department chairmen are included in this category.

3. Research - professional staff time devoted to conducting research as a result of a reduction in the staff members' instructional or other duty assignment. Salaries paid professional personnel released from other duties for the purpose of conducting research were included in this category.

4. Service - professional staff time devoted to administering or conducting an internal or external service assignment. This category includes expenditures supporting the Student Personnel Office for Teacher Education, Graduate Certification Office, the Bureau of School Services, the Office of Pre-Student Teaching Laboratory Experiences, Special Education clinic supervision, Contemporary Education, Jr. H.S. - Middle School Bulletin, and similar service activities.

5. Development - professional staff time devoted to the professional development of the staff member or leadership in developing a specific instructional program. This category includes expenditures supporting professional staff on sabbatical leave and those providing leadership in the development of specific instructional programs such as doctoral programs in educational administration, elementary and secondary education, and guidance and psychological services.

The computer program will allow for five additional categories or a total of ten functional duty categories of professional personnel.

The course taught is the basic cost unit of the instruction category. The computer program compiles instructional costs for each course offered by the administrative unit, reports the total cost of each section, the number of students enrolled, credit hours produced, cost per credit hour and totals for all sections of the course. The mean cost as well as the range is also determined for all sections of the course. Comparable cost data are compiled for each administrative unit for all lower division (100 and 200 level courses), upper division (300 and 400 level courses), and graduate division courses (500 and above level courses).

The basic administrative unit is the department; however total cost data can be reported for the professional school or college. The model allows for analysis of cost data by course, by groups of courses (lower, upper, graduate), by department and by school. Data can be processed each semester or term or compiled on an academic or fiscal year base. Two or more years of data will allow the administrator to analyze changes in costs and enrollments from year to year.

The basic model may also allow for program analysis by comparing costs of groups of courses required of students in meeting degree requirements.

INPUT DATA

An input data form has been developed for recording basic information concerning each professional staff member serving an administrative unit. Information required includes (1) courses taught by course number, (2) the number of students enrolled in each course, (3) the percentage of time allocated to each function or duty performed by the faculty member, and (4) the contract salary for the term or semester.

Course data are compiled from instructor ordered ten day reports and reviewed with department chairmen in order to confirm functional time allocations. Salary data are then recorded on the forms, cards are punched for each staff member, and data are processed by the computer center.

FUNCTIONAL DISTRIBUTION OF DIRECT SALARY EXPENDITURES FOR THE SCHOOL OF EDUCATION PROFESSIONAL STAFF

Direct salary expenditures supporting School of Education professional staff by functional assignment for the 1972-73 academic year and the 1973 summer sessions are shown in Table I. Total direct salary expenditures paid professional staff in the School of Education, excluding the Laboratory School, for the fiscal year were $1,964,869. Approximately 83 percent of these dollars were expended during the academic year while 17 percent supported summer sessions activities. Of the total direct salary expenditures for professional staff, 77.95 percent supported instruction, 9.08 percent administration, 1.85 percent research, 4.49 percent service, and 6.63 percent development.

Direct expenditures for salaries of professional staff for each administrative unit of the School of Education are shown in Appendix A.

TABLE I

Expenditures Supporting School of Education Professional Staff by Function for the 1972-73 Academic Year and the 1973 Summer Sessions (Rounded to Nearest Dollar)

Function	1972-73 Academic Year	1973 Summer Session	Total	Percent
Instruction	$1,271,772	$259,987	$1,531,759	77.95
Administration	135,578	42,790	178,368	9.08
Research	25,270	11,007	36,277	1.85
Service	73,419	14,788	88,207	4.49
Development	120,627	9,631	130,258	6.63
Totals	$1,626,666	$338,203	$1,964,869	
Percent	82.79	17.21		100%

The administrative units are the departments of Elementary Education, Secondary Education, Special Education, Graduate Education and the central administrative staff of the school. Laboratory School expenditures have not been included in this study.

Variations exist among the four basic instructional departments in the percentage of salary resources supporting each of the five identified professional staff functions. The percentage distribution of salary resources for the four instructional departments in the School of Education is as follows:

Department	Instruction	Administration	Research	Service	Development
Elementary Ed.	88.01%	6.58%	-0-	-0-	5.41%
Secondary Ed.	77.38%	11.43%	3.47%	.44%	7.28%
Special Ed.	84.55%	4.37%	.46%	4.73%	5.89%
Graduate Ed.	85.57%	1.69%	3.29%	1.76%	7.69%
Total (Sch. of Ed.)	77.95%	9.08%	1.85%	4.49%	6.63%

INSTRUCTION COSTS

Data in Table I and Appendix A have shown a functional distribution of direct salary expenditures for professional staff assigned to various administrative units in the School of Education. It was noted that 77.95 percent of the professional salary expenditures of the School supported the instructional function. An analysis of these expenditures was made in order to identify the allocation of dollars by each administrative unit to levels of instruction --- lower division, upper division, and graduate division --- for both the 1972-73 academic year and the 1973 summer sessions.

Instructional costs for the academic year. The distribution of dollars supporting direct instructional salaries for the 1972-73 academic year is shown in Table II. The table also shows the number of student credit hours produced and the average instructional salary cost per credit hour produced for each administrative unit and the total school.

Instructional salary expenditures for lower division courses (100 and 200 level) amounted to 10.27 percent of the total, while upper division courses (300 and 400 level) required 62.57 percent and graduate courses (500 level and above) required 27.16 percent of the salary dollars. The majority of student credit hours produced during the academic year were by upper division courses, 69.75 percent. Lower division courses produced 16.5 percent of the student credit hours while graduate courses produced 13.75 percent.

Costs per student credit hour increased from lower to upper to graduate level of instruction. The average cost per student credit hour of instruction for the 1972-73 academic year was $30.90, an increase of $4.59 over the previous academic year. Comparable data to those shown in Table II for the 1971-72

TABLE II

Direct Instructional Salary Expenditures, Credit Hours Produced, and Average Cost Per Credit Hour for School of Education Administrative Units 1972-73 Academic Year

Departments	Divisions Lower	Upper	Graduate	Total
Instructional Salary Expenditures (Rounded to Nearest Dollar)				
Elementary Education	$ 13,931	$321,674	$ 33,322	$ 368,927
Secondary Education	----	288,986	22,781	311,767
Special Education	36,480	98,294	70,934	205,708
Graduate Education	80,226	86,650	218,413	385,289
Total (Sch. of Ed.)	$130,637	$795,604	$345,450	$1,271,691
Percent	10.27	62.57	27.16	100.00
Credit Hours Produced				
Elementary Education	458	10,848	731	12,037
Secondary Education	---	9,558	167	9,725
Special Education	2,691	5,363	1,160	9,214
Graduate Education	3,642	2,930	3,601	10,173
Total (Sch. of Ed.)	6,791	28,699	5,659	41,149
Percent	16.50	69.75	13.75	100.00
Average Instructional Salary Cost Per Credit Hour				
Elementary Education	$ 30.42	$ 29.65	$ 45.58	$ 30.65
Secondary Education	---	30.24	136.41	32.06
Special Education	13.56	18.33	61.15	22.33
Graduate Education	22.03	29.57	60.65	37.87
Total (Sch. of Ed.)	$ 19.24	$ 27.72	$ 61.04	$ 30.90

academic year show total salaries supporting the instruction function were up 7.89 percent, student credit hours produced were down 8.16 percent, and average costs per credit hour were up 17.45 percent. A comparison of total (Sch. of Ed.) data for the two years is as follows:

Year	Divisions			Total	Percent
	Lower	Upper	Graduate		
Dollars Spent					
1971-72a.y.	$110,244	$743,649	$324,811	$1,178,704	
1972-73a.y.	130,637	795,604	345,450	1,271,691	
Amount + or -	+$ 20,393	+$ 51,955	+$ 20,639	+$ 92,987	+7.89%
Credit Hours Earned					
1971-72a.y.	8,772	30,243	5,789	44,804	
1972-73a.y.	6,791	28,699	5,659	41,149	
Amount + or -	-1,981	-1,544	-130	-3,655	-8.16%
Cost Per Credit Hour					
1971-72a.y.	$12.57	$24.59	$56.11	$26.31 av.	
1972-73a.y.	19.24	27.72	61.04	30.90 av.	
Amount + or -	+$ 6.67	+$ 3.13	+$ 4.93	+$ 4.59	+17.45%

Appendix B shows direct instructional expenditure data for each course offered by each administrative unit of the School of Education for the 1972-73 academic year.

Instructional costs for the summer sessions. The distribution of dollars supporting instructional salaries for the 1973 summer sessions is shown in Table III. This table also shows the number of student credit hours produced and the average instructional salary cost per credit hour.

TABLE III

Direct Instructional Salary Expenditures, Credit Hours Produced, and Average Cost Per Credit Hour For School of Education Administrative Units, Summer 1973

Departments	Divisions			Total
	Lower	Upper	Graduate	
Instructional Salary Expenditures (Rounded to Nearest Dollar)				
Elementary Education	-0-	$22,872	$ 43,374	$ 66,246
Secondary Education	-0-	31,051	9,615	40,666
Special Education	$ 3,861	12,001	23,619	39,481
Graduate Education	6,321	10,252	97,018	113,591
Total (Sch. of Ed.)	$10,182	$76,176	$173,626	$259,984
Percent	3.92	29.30	66.78	100
Credit Hours Produced				
Elementary Education	-0-	748	1,930	2,678
Secondary Education	-0-	1,658	194	1,852
Special Education	144	836	1,317	2,297
Graduate Education	390	393	4,225	5,008
Total (Sch. of Ed.)	534	3,635	7,666	11,835
Percent	4.51	30.71	64.78	100
Average Instructional Salary Cost Per Credit Hour				
Elementary Education	-0-	$30.58	$22.47	$24.74
Secondary Education	-0-	18.73	49.56	21.96
Special Education	$26.81	14.36	17.93	17.19
Graduate Education	16.21	26.09	22.96	22.68
Total (Sch. of Ed.)	$19.07	$20.96	$22.65	$21.97

For the 1973 summer sessions (including the inter-session), graduate level courses required 66.78 percent of the instructional salary dollars and generated 64.78 percent of the student credit hours. Upper division courses required 29.30 percent of the instructional salary expenditures and produced 30.71 percent of the credit hours, while lower division courses required 3.92 percent of the salaries and generated 4.51 percent of the student credit hours. As a result of the high correlation of these percentages, the average cost per credit hour for all divisions is quite uniform. The average cost per credit hour for all School of Education courses for the summer sessions was $21.97.

A comparison of total (Sch. of Ed.) data for the 1973 summer sessions with comparable data for 1972 is as follows:

Year	Divisions Lower	Upper	Graduate	Total	Percent
Salary Dollars Spent					
1972-ss	$11,181	$69,409	$180,729	$261,319	
1973-ss	10,182	76,176	173,626	259,984	
Amount + or -	-$ 999	+$ 6,767	-$ 7,103	-$ 1,335	-.51%
Credit Hours Produced					
1972-ss	719	3,801	7,722	12,242	
1973-ss	534	3,635	7,666	11,835	
Amount + or -	-185	-166	-56	-407	-3.32%
Cost Per Credit Hour					
1972-ss	$15.55	$18.26	$23.40	$21.35	
1973-ss	19.07	20.96	22.65	21.97	
Amount + or -	+$ 3.52	+$ 2.71	-$ .75	+$ .62	+2.90%

The data in the chart above reveal that School of Education salary expenditures for 1973 Summer Sessions were up .51 percent over 1972, that credit hours produced were down 3.32 percent and that the average cost per credit hour increased $.62 or 2.90 percent.

Direct instructional expenditure data for each course offered for each administrative unit in the school are shown in Appendix C.

Instructional costs for the fiscal year. The distribution of dollars supporting direct costs of instructional salaries for the 1972-73 academic year and the 1973 summer sessions, previously defined as the fiscal year, is shown in Table IV. The table also shows the number of student credit hours produced and the average instructional salary costs per credit hour for each department in the school.

Approximately two-thirds of the instructional salary expenditures for the fiscal year supported undergraduate instruction, the other one-third supported graduate classes. However, three-fourths of the total credit hours produced were at the undergraduate level while only one-fourth of the credit hours were earned by graduate students. Costs per credit hour for instructional salaries generally increased from lower to upper to graduate division courses. The average salary cost per credit hour for all courses for the 1972-73 fiscal year was $28.91.

A comparison of instructional salary cost data for the 1972-73 fiscal year with the 1971-72 fiscal year is shown in the following chart. Total direct salaries paid for instruction in the School of Education for the 1972-73 fiscal year were up $91,652 or 6.36 percent, while student credit hours earned were down 4,062 or 7.12 percent. The result of these facts caused the costs per student credit hour to increase $3.67 or 14.54 percent.

TABLE IV

Direct Instructional Salary Expenditures, Credit Hours Produced, and Average Cost Per Credit Hour for the School of Education 1972-73 Fiscal Year

Departments	Divisions Lower	Upper	Graduate	Total
Instructional Salary Expenditures (Rounded to Nearest Dollar)				
Elementary Education	$ 13,931	$344,546	$ 76,696	$ 435,173
Secondary Education	-0-	320,037	32,396	352,433
Special Education	40,341	110,295	94,553	245,189
Graduate Education	86,547	96,902	315,431	498,880
Total (Sch. of Ed.)	$140,819	$871,780	$519,076	$1,531,675
Percent	9.2	56.9	33.9	100
Credit Hours Produced				
Elementary Education	458	11,596	2,661	14,715
Secondary Education	-0-	11,216	361	11,577
Special Education	2,835	6,199	2,477	11,511
Graduate Education	4,032	3,323	7,826	15,181
Total (Sch. of Ed.)	7,325	32,334	13,325	52,984
Percent	13.8	61.0	25.2	100
Average Instructional Salary Cost Per Credit Hour				
Elementary Education	$30.42	$29.71	$28.82	$29.57
Secondary Education	-0-	28.53	89.74	30.44
Special Education	14.23	17.79	38.17	21.30
Graduate Education	21.47	29.16	40.31	32.86
Total (Sch. of Ed.)	$19.22	$26.96	$38.96	$28.91

A comparison of total (Sch. of Ed.) data for the 1972-73 fiscal year with comparable data for the 1971-72 fiscal year is as follows:

Year	Divisions Lower	Upper	Graduate	Total	Percent
		Salary Dollars Spent			
1971-72f.y.	$121,425	$813,058	$505,540	$1,440,023	
1972-73f.y.	140,819	871,780	519,076	1,531,675	
Amount + or -	+$ 19,394	+$ 53,722	+$ 13,536	+$ 91,652	+6.36%
		Credit Hours Earned			
1971-72f.y.	9,491	34,044	13,511	57,046	
1972-73f.y.	7,325	32,334	13,325	52,984	
Amount + or -	-2,166	-1,710	-186	-4,062	-7.12%
		Cost per Credit Hour			
1971-72f.y.	$12.79	$23.88	$37.42	$25.24	
1972-73f.y.	19.22	26.96	38.96	28.91	
Amount + or -	+$ 6.43	+$ 3.08	+$ 1.54	+$ 3.67	+14.54%

GRADUATE STUDENT SUPPORT

Another general area of direct costs for personnel assigned to the School is the support of graduate student fellowships and assistantships. Table V shows a distribution of expenditures among the various units of the School of Education and the University utilizing graduate assistants and fellows assigned to the School of Education. A total of 78 assistantships and fellowships were awarded by the School during the academic year and 34 were awarded to students during the summer sessions. A total of $199,900

TABLE V

Direct Expenditures for School of Education Graduate Assistants and Fellows for the 1972-73 Academic Year and the 1973 Summer Sessions

Administrative Unit	1972-73 Academic Year No.	Expenditures	1973 Summer Sessions No.	Expenditures	Total Fiscal Year
Elementary Education	13	$ 30,000	3	$ 2,400	$ 32,400
Secondary Education	6	15,500	7	5,600	21,100
Special Education	13	31,700	7	5,200	36,900
Graduate Education					
Administration	4	9,900	3	2,000	11,900
Foundations	3	6,700	0	-0-	6,700
Ed. Psychology	5	10,400	0	-0-	10,400
Guidance & Counseling	9	19,500	8	6,400	25,900
Media-Tech.	6	10,100	3	1,500	11,600
Laboratory School	5	8,100	0	-0-	8,100
Dean's offices	2	5,000	2	1,200	6,200
S.P.O.T.E.	1	3,000	0	-0-	3,000
Learning Skills Center	3	5,400	0	-0-	5,400
A-V Center	3	5,400	0	-0-	5,400
Student Counseling Center	2	6,100	0	-0-	6,100
Science Teaching Center	1	3,500	0	-0-	3,500
Graduate School Office	1	1,800	1	300	2,100
VP Academic Affairs Office	1	3,200	0	-0-	3,200
Totals	78	$175,300	34	$24,600	$199,900

was spent during the 1972-73 fiscal year in the support of these students.

Several graduate fellows assigned to the departments of Elementary Education and Special Education were assigned direct instructional responsibilities. Expenditures supporting these graduate students teaching college level classes have been reported previously in this study as a part of the direct instructional expenses of these departments. During the 1972-73 academic year, one graduate fellow taught for the department of Special Education at a cost of $3,200 and

two graduate fellows taught classes for the department of Elementary Education at a cost of $4,000.

School of Education graduate student support increased from $180,450 in the 1971-72 fiscal year to $199,900 for the 1972-73 fiscal year.

OPERATING BUDGET EXPENDITURES

The second general category of direct expenditures of the School of Education to be included in this study is the costs of operating the various administrative units of the School. For accounting purposes nine operating budgets serve the various administrative units and functional activities of the School. These are (1) the 1160 account serving the Dean's office, the assistant Deans for undergraduate and graduate teacher education, the Student Personnel office for Teacher Education, the Graduate Certification Office and the Pre-student Teaching Laboratory Experiences Office; (2) the 1162 account serving the office of the Assistant Dean for Research and Services, the Center for Educational Research, the Curriculum Research and Development Center, the Editorial Assistance Office, Jr. H.S. - Middle School Newsletters, and the offices for executive secretaries serving ASCD, ATE, IAECT, and AECE; (3) the 1162-1 account serving Negro American Literature Forum magazine; (4) the 1180 account serving the department of Secondary Education; (5) the 1185 account serving the department of Graduate Studies in Education; (6) the 1187 account serving the department of Elementary Education; (7) the 1190 account serving the Laboratory School; (8) the 1200 account serving the department of Special Education; and (9) the 1430 account serving Contemporary Education journal.

Table VI shows the operating budget expenditures for the nine School of Education accounts for the 1972-73 fiscal year. A total of $444,064 was

TABLE VI

OPERATING BUDGET EXPENDITURES FOR SCHOOL OF EDUCATION UNITS
FOR THE 1972-73 FISCAL YEAR
(Rounded to Nearest Dollar)

Account No.	Functions	Dean's Office 1160	Research & Services 1162	NALF 1162-01	Secondary Education 1180	Graduate Education 1185
111	Salaries(Bi-weekly)	$61,497	$15,064		$ 21,048	$ 8,766
121	Wages	1,475	992		1,483	970
13	Special Payments	1,364				
131	Resource People					
132	Critic Teachers				71,370	
212	Travel(Faculty)	10,768			18,542	1,255
2122	Travel(Field trips)					
2141	Postage	1,456	1,478	227	824	716
2142	Telephone	2,358	3,636	3	3,953	3,319
216	Print. & Mimeo.	1,647	2,680	1,880	2,257	561
217	Laundry & Drycleaning					
219	Other Expenses		12	477		
221	Educ. & Rec. Supplies	1,650	92		2,137	3,065
222	Office Supplies	2,179	919	43	1,106	906
229	Other Supplies					
2311	Equipment Rental	100			133	
234	Membership Dues					
311	Repairs to Office Equip.	1,317	1,116		599	268
316	Repairs to Educ. & Rec. Equip.				30	17
411	Office Equipment	415	90		171	2,082
416	Educ. & Rec. Equip.				278	1,194
4161	Books	49	179			
991	Curriculum Research	727	2,098			
	TOTALS	$87,002	$28,356	$2,630	$123,891	$23,119

TABLE VI (continued)

Account No.	Functions	Elementary Education 1187	Laboratory School 1190	Special Education 1200	Contemporary Education 1430	TOTAL
111	Salaries(Bi-weekly)	$15,802	$26,651	$11,328	$ 7,882	$168,038
121	Wages	1,911	6,967	324		14,122
13	Special Payments					1,364
131	Resource People	158				158
132	Critic Teachers	35,785				107,155
212	Travel(Faculty)	7,801		3,000		41,366
2122	Travel(Field trips)	408				408
2141	Postage	929	385	278	604	6,897
2142	Telephone	4,061	4,610	1,718	603	24,261
216	Print. & Mimeo.	612	247	196	7,268	17,348
217	Laundry & Drycleaning		96			96
219	Other Expenses		657		125	1,271
221	Educ. & Rec. Supplies	2,278	16,219	1,347		26,788
222	Office Supplies	1,369	2,793	365	131	9,811
229	Other Supplies		57			57
2311	Equipment Rental		169			402
234	Membership Dues		200			200
311	Repairs to Office Equip.	296	804	369	36	4,765
316	Repairs to Educ. & Rec. Equip.	14	3,019	32	424	3,536
411	Office Equipment	263	175	475		3,671
416	Educ. & Rec. Equip.	396	6,364	1,065		9,297
4161	Books					228
991	Curriculum Research					2,825
	TOTALS	$72,083	$69,413	$20,497	$17,073	$444,064

spent from the General Fund of the University in support of these School of Education operating accounts for the 1972-73 fiscal year.

Operating budget expenditures are organized into five general cost functions, (1) personnel (100 accounts), (2) travel and materials (200 accounts), (3) maintenance of equipment (300 accounts), (4) new equipment and books (400 accounts), and (5) curriculum research (900 accounts).

The following chart shows a comparison of total School of Education operating budget expenditures for the 1972-73 fiscal year with the 1971-72 fiscal year.

Cost Functions	1971-72	1972-73	Difference in Dollars	Percent
Personnel (100)	$291,263	$290,837	-$ 426	.15
Materials & Travel (200)	113,054	104,644*	- 8,410	7.44
Maintenance (300)	7,590	8,301	+ 711	9.37
New Equipment (400)	22,292	13,196	- 9,096	40.80
Curriculum Research (900)	2,634	2,825	+ 191	7.25
Totals	$436,833	$419,803	-$17,030	3.90

*Telephone expenses (account no. 2142) have been deleted from the total in the chart above in order to compare data for the current fiscal year with the previous year.

The above comparison is indicative of the efforts by School of Education administrative units to conserve funds through prudent use of operating budgets. Actual expenditures were reduced $17,030 during the 1972-73 fiscal year, 3.90 percent below the previous year.

Operating budget expenditures for the four instructional departments total $239,590, or 54 percent of the total School of Education operating budget expenditures, while the expenditures of the other units totaled $204,474 supporting the administration, research and service functions of the school.

SUMMARY AND CONCLUSIONS

The direct expenditures of the School of Education for the 1972-73 academic year and the 1973 summer sessions (defined as the fiscal year) were compiled for the purpose of identifying current levels of expenditures and for comparing costs with the 1971-72 fiscal year. The current study included all direct expenditures of the School except those incurred by the Laboratory School. A study of Laboratory School costs is to be conducted independent of this study.

Two primary goals have been established for this cost study, namely, the development of baseline cost data for the School and the development of a model cost study for the University. These two goals have been met in that baseline cost data are now available to administrators of the school and a model computerized cost analysis program has been developed and tested for processing instructional cost data.

Two general categories of costs have been included in this study. These include the costs of instruction and of operation of the School of Education. No effort has been made to identify costs for physical plant, general administration and general support services by the University to this professional school.

Direct costs of professional staff in the School of Education (excluding the Laboratory School) for the 1972-73 fiscal year were $1,964,869. The functional distribution of these funds was 77.95 percent for instruction, 9.08 percent for administration, 6.63 percent development including sabbatical leaves, 4.49 percent for service and 1.85 percent for research. An analysis of the functional distribution of salaries of professional staff by departments reveals that all, with the exception of the department of Secondary Education, devote approximately 85 percent or more of their resources to instruction.

A further analysis of direct salary expenditures supporting instruction reveals that the average cost per student credit hour for the 1972-73 fiscal year was $28.91, an increase of $3.67 over the 1971-72 fiscal year. Summer sessions costs increased $.62 per student credit hour while academic year costs increased $4.59 per student credit hour.

The total number of student credit hours earned in regular School of Education courses (all courses except those by special arrangements) decreased 4,062 credit hours from 1971-72 to the 1972-73 fiscal years. The largest decrease in student credit hours earned was in lower division courses, 2,166 credit hours. Upper division courses decreased 1,710 student credit hours, and graduate division courses decreased 186 student credit hours. Student credit hours earned in the 1973 summer sessions decreased 407 hours and those earned during the academic year decreased from the previous year 3,655 hours.

The School of Education's programs during the summer sessions continue to be supported largely by graduate students, 64.78 percent, while academic year programs are largely supported by undergraduate students, 86.25 percent.

Graduate student support increased $19,450 during the 1972-73 fiscal year. This increase may account, in part, for the higher levels of student enrollments in School of Education graduate programs.

Instructional salary costs per credit hour for the 1971-72 fiscal year ranged from $6.98 to $1,227,78. The range in costs per student credit hour for all courses offered during the 1972-73 fiscal year was $5.76 to $793.57. A review of appendices B and C in this study will show fewer courses at higher unit costs than were revealed in the 1971-72 cost study.

Expenditures for operating the nine functional budgets in the School of Education decreased $17,030 during the 1972-73 fiscal year. A total of $444,064 was spent by the School in support of all nine operating budgets.

Fifty-four percent of the total operating budget expenditures supported the four instructional departments, an increase of approximately one percent over the previous year.

Table VII presents a summary of direct expenditures of the School of Education by function for the 1972-73 fiscal year. Expenditures for instruction account for 69.95 percent of the total direct expenditures of the School. The service function required 12.62 percent of the total expenditures while administration accounted for 10.48 percent, development 5.14 percent and research 1.81 percent. Over three-fourths of the direct expenditures were for professional salaries.

TABLE VII

Summary of School of Education Direct Expenditures
by Function for the 1972-73 Fiscal Year
(Rounded to Nearest Dollar)

Function	Professional Salaries*	Operating Budgets*	Graduate Assistants	Total	Percent
Instruction	$1,524,559	$239,590	$ 7,200	$1,771,349	69.95
Administration	178,368	87,002	---	265,370	10.48
Research	36,277	9,453	---	45,730	1.81
Service	88,207	38,606	192,700	319,513	12.62
Development	130,258	---	---	130,258	5.14
Total (Sch. of Ed.)	$1,957,669	$374,651	$199,900	$2,532,220	
Percent	77.31	14.80	7.89		100

* excludes Laboratory School

APPENDIX

APPENDIX A

Direct Expenditures Supporting Professional Staff by Function for Each Department of the School of Education for the 1972-73 Academic Year and the 1973 Summer Sessions (Rounded to Nearest Dollar)

Function	1972-73 Academic Year	1973 Summer Session	Total	Percent
Department of Elementary Education				
Instruction	$368,942	$ 66,247	$435,189	88.01
Administration	23,851	8,702	32,553	6.58
Research	-0-	-0-	-0-	-0-
Service	-0-	-0-	-0-	-0-
Development	23,753	3,011	26,764	5.41
Total	$416,546	$ 77,960	$494,506	
Percent	84.23	15.77		100%
Department of Secondary Education				
Instruction	$311,777	$ 40,666	$352,443	77.38
Administration	43,731	8,310	52,041	11.43
Research	11,985	3,825	15,810	3.47
Service	1,994	-0-	1,994	.44
Development	30,504	2,593	33,097	7.28
Total	$399,991	$ 55,394	$455,385	
Percent	87.84	12.16		100%
Department of Special Education				
Instruction	$205,728	$ 39,482	$245,210	84.55
Administration	11,035	1,655	12,690	4.37
Research	-0-	1,291	1,291	.46
Service	12,566	1,153	13,719	4.73
Development	17,080	-0-	17,080	5.89
Total	$246,409	$ 43,581	$289,990	
Percent	84.97	15.03		100%

Appendix A (continued)

Function	1972-73 Academic Year	1973 Summer Session	Total	Percent
Department of Graduate Studies in Education				
Instruction	$385,324	$113,591	$498,915	85.57
Administration	7,188	2,651	9,839	1.69
Research	13,285	5,891	19,176	3.29
Service	8,965	1,302	10,267	1.76
Development	40,828	4,027	44,855	7.69
Total	$455,590	$127,462	$583,052	
Percent	78.14	21.86		100%
Central Administrative Staff				
Instruction	-0-	-0-	-0-	-0-
Administration	$ 49,772	$ 21,472	$ 71,244	50.20
Research	-0-	-0-	-0-	-0-
Service	49,893	12,333	62,226	43.84
Development	8,460	-0-	8,460	5.96
Total	$108,125	$ 33,805	$141,930	
Percent	76.18	23.82		100%

APPENDIX B

Direct Instructional Salary Expenditures For
Each School of Education Course Offered
During the 1972-73 Academic Year

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
			Department of Elementary Education			
100	12	229	458	$13,931	$ 30.41	$ 19.90- 58.80
314	20	295	590	20,894	35.41	19.61- 91.36
344	2	53	106	4,411	41.61	32.02- 53.20
392	14	320	640	18,977	29.65	10.43- 37.01
397	16	396	1,980	50,729	25.62	19.89- 40.11
398	17	355	710	16,771	23.62	12.71- 64.06
399	22	397	397	12,773	32.17	16.52- 58.81
440	3	73	219	5,821	26.58	15.04- 49.75
441	2	72	216	3,750	17.36	14.70- 20.87
445	3	83	249	5,132	20.61	16.17- 35.94
451	31	398	1,194	44,181	37.00	25.73- 51.47
452	31	398	796	29,454	37.00	25.73-234.45
453	31	398	1,194	44,181	37.00	25.73-234.45
454	3	14	42	5,822	138.64	107.80-215.60
455	1	41	123	1,941	15.78	------
457	31	398	796	29,454	37.00	25.73-234.45
458	14	400	800	13,961	17.45	11.40- 34.72
459	14	398	796	13,422	16.86	5.76- 24.80
468	1	1	3	340	113.60	------
541 (505)*	1	3	9	132	14.68	------
545 (516)	3	9	27	691	25.59	16.17- 35.94
568	1	5	15	1,704	113.64	------
644 (503)	1	12	36	2,785	77.38	------
645 (508)	1	13	39	1,940	49.75	------
647 (552)	1	15	45	3,830	85.12	------
649 (553)	1	17	51	1,940	38.04	------
660 (563)	2	62	186	2,560	13.76	9.19- 34.95
666 (592)	1	7	21	3,553	169.20	------
667 (515)	1	1	3	2,380	793.57	------
668 (506)	1	31	93	2,293	24.66	------
680 (595)	1	26	78	3,397	43.55	------
681 (555)	1	24	72	1,712	23.78	------

APPENDIX B (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
Department of Elementary Education						
682 (556)	1	15	45	1,537	34.16	------
685 (557)	1	3	9	1,492	165.77	------
761 (661)	1	3	6	1,477	246.25	------
763 (663)	1	4	8	612	76.60	------
891 (796)	1	1	3	991	330.52	------
Department of Secondary Education						
305	22	621	1,863	47,375	25.42	16.44- 56.35
431	51	814	814	26,096	32.05	16.20-123.71
448	30	809	1,618	44,114	27.26	16.61- 56.11
449	32	857	1,714	41,253	24.06	13.37- 54.13
453	50	682	1,364	50,709	37.17	19.64-148.46
454	50	711	2,133	76,064	35.66	14.93-148.46
460	1	1	3	227	75.74	------
461	1	2	4	582	145.72	------
462	1	14	42	2,226	53.02	------
560 (588)	1	12	36	2,727	75.76	------
561	1	1	3	874	291.44	------
562	3	10	20	3,929	196.49	92.78-742.30
660 (564)	1	9	27	1,702	63.05	------
667 (597)	1	7	21	2,417	115.12	------
860 (672)	1	5	15	3,187	212.50	------
862 (665)	1	4	12	3,211	267.63	------
864 (673)	1	6	18	3,030	168.35	------
Department of Special Education						
145	7	311	933	13,121	14.06	10.00- 24.48
232	1	51	153	1,815	11.86	------

APPENDIX B (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
			Department of Special Education			
242	2	75	225	3,942	17.52	16.42- 18.53
262	10	460	1,380	17,602	12.75	8.87- 28.63
346	2	75	225	4,318	19.19	15.94- 23.56
348	2	71	213	2,574	12.08	11.28- 13.00
369	6	260	780	11,250	14.42	12.02- 21.55
380	3	135	405	4,528	11.18	8.16- 19.58
381	2	55	110	2,040	18.54	17.48- 19.64
425	2	57	171	2,526	14.77	13.83- 15.88
428	4	215	645	6,958	10.78	9.23- 14.10
431	3	140	420	6,323	15.05	10.78- 27.33
433	2	53	159	2,520	15.85	14.30- 17.87
434	1	22	66	1,815	27.50	------
436	4	183	549	5,625	10.24	8.92- 11.21
437	4	139	417	12,404	29.74	12.55- 53.02
449	1	32	96	1,815	18.90	------
451	6	54	108	7,396	68.48	57.42-102.53
452	7	39	78	8,407	107.79	65.25-270.00
455	2	42	101	3,230	31.98	23.65- 40.15
456	1	7	21	3,420	162.85	------
464	2	97	291	3,478	11.95	10.59- 13.58
470	4	162	486	5,627	11.57	9.61- 16.57
483	2	11	22	2,040	92.73	53.04-489.61
525	1	1	3	47	15.87	------
528	4	19	57	594	10.42	9.22- 14.10
531	3	25	75	945	12.60	10.77- 27.31
533	1	1	3	53	17.84	------
536	3	36	108	1,811	16.77	11.00- 20.83
537	3	10	30	914	30.48	12.53- 42.21
555	1	1	3	120	40.11	------
564	2	8	24	271	11.32	10.58- 13.56
570	4	48	144	1,901	13.20	9.61- 16.57
583	1	1	2	1,060	530.41	------
638 (538)	1	17	51	2,115	41.47	------
639 (539)	1	36	108	1,661	15.38	------
642 (542)	1	1	3	1,287	429.00	------
643 (543)	1	1	3	1,287	429.00	
644 (544)	1	1	3	1,287	429.00	------
645 (545)	1	2	6	1,287	214.50	

APPENDIX B (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
			Department of Special Education			
647 (547)	1	5	15	1,815	121.00	------
650 (550)	1	14	42	4,138	98.52	------
653 (553)	3	16	32	4,226	132.06	86.42-251.33
654 (554)	1	1	2	1,370	685.45	------
658 (558)	1	16	48	2,056	42.84	------
659 (559)	1	16	48	1,620	33.75	------
661 (561)	1	9	27	1,774	65.71	------
666 (566)	2	9	54	8,798	162.92	146.63-183.29
675 (575)	1	18	54	1,875	34.72	------
676 (576)	1	10	30	1,875	62.50	------
677 (532)	1	8	24	2,870	119.58	------
682 (582)	1	10	30	2,870	95.66	------
686 (586)	2	10	40	5,000	125.02	125.02-125.02
692	2	15	30	3,305	110.18	73.31-183.91
695 (595)	3	16	44	4,179	94.99	46.16-705.00
785 (688)	2	9	9	2,298	225.43	197.05-459.79
891 (796)	2	3	8	4,225	528.13	459.79-733.18
			Department of Graduate Studies			
202	40	1,214	3,642	80,226	22.02	14.04- 72.77
342	6	167	501	17,527	34.98	19.20- 54.62
347	62	1,349	1,349	34,106	25.28	8.33-195.69
406	3	8	24	595	24.79	23.48- 27.06
415	5	21	63	4,334	68.80	51.99-130.64
420	1	5	15	1,670	111.33	------
421	3	14	42	1,449	34.50	20.25- 67.51
422	4	70	210	8,441	40.19	29.11- 77.62
426	3	89	267	5,983	22.40	17.71- 33.75
431	1	1	3	342	114.31	------
433	4	24	72	1,610	22.37	19.34- 42.96
443	5	44	132	3,751	28.42	19.53- 41.72
444	1	17	51	1,122	22.01	------
446	1	15	45	1,199	26.64	------
448	1	27	54	2,183	40.43	------
456	1	34	102	2,338	22.92	------

APPENDIX B (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
			Department of Graduate Studies			
506 (512)	4	78	234	6,833	29.20	23.49- 50.59
515 (525)	6	34	102	8,869	86.96	51.97-130.66
520 (515)	1	2	6	668	111.34	------
521	3	61	183	5,378	29.38	20.25- 67.51
522	4	47	141	5,530	39.22	29.11- 77.62
526	3	16	48	1,122	23.39	17.71- 33.74
531 (517)	1	7	21	2,400	114.31	------
532 (526)	1	10	30	1,921	64.04	------
533 (519)	4	66	198	5,472	27.64	19.35- 42.97
543	5	51	153	4,514	29.50	19.54- 41.72
544	1	10	30	660	22.01	------
546 (541)	1	7	21	559	26.64	------
572	1	4	12	1,962	163.52	------
607 (504)	2	27	81	3,289	40.60	36.54- 45.68
608 (513)	4	110	330	10,706	32.44	26.62- 44.77
610 (501)	8	159	477	20,676	43.34	21.20- 94.61
611 (567)	4	67	201	9,908	49.29	27.95- 78.02
612 (502)	2	27	81	3,950	48.77	29.80- 81.01
617 (601)	1	8	16	2,856	178.50	------
620 (501)	1	2	6	2,026	337.77	------
624 (510)	1	7	21	2,045	97.38	------
625 (523)	1	1	3	1,688	562.91	------
628 (525)	1	11	33	2,233	67.68	------
633 (619)	1	8	24	1,921	80.05	------
634 (520)	6	34	102	10,926	107.12	64.04-167.73
635 (527)	1	12	36	1,921	53.37	------
637 (521)	1	17	34	1,189	34.98	------
638 (522)	1	15	30	1,189	39.65	------
641 (539)	1	10	30	1,783	59.45	------
650 (571)	1	6	18	2,517	139.85	------
651 (562)	1	7	21	1,811	86.26	------
652 (573)	1	13	39	1,962	50.31	------
655 (584)	1	10	30	3,832	127.73	------
675 (561)	1	7	14	1,373	98.09	------
679	1	22	66	1,509	22.87	------
687 (524)	1	19	57	2,923	51.28	------
708 (603)	1	10	30	4,284	142.80	------
712 (602)	2	16	48	4,576	95.33	76.26-127.11
713 (702)	2	6	18	4,576	254.22	190.67-381.34

APPENDIX B (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
			Department of Graduate Studies			
715 (625)	1	5	15	4,455	297.03	------
721 (660)	1	8	24	1,475	61.45	------
725 (623)	1	10	30	1,688	56.29	------
731 (620)	1	8	16	1,489	93.06	------
733 (626)	1	10	30	4,455	148.51	------
734 (627)	1	5	15	1,921	128.09	------
736 (624)	1	9	27	4,455	165.01	------
737 (623)	1	5	15	1,784	118.96	------
739 (622)	2	6	18	2,970	165.04	------
740 (647)	1	6	12	1,174	97.84	------
751 (681)	1	5	15	3,274	218.32	------
752	1	13	39	2,059	52.81	------
753 (680)	1	10	30	1,858	61.95	------
754 (682)	1	10	30	2,170	72.33	------
757 (685)	1	5	15	2,115	141.00	------
758 (689)	2	26	78	4,568	58.56	55.64- 61.49
759 (688)	1	3	6	2,554	425.78	------
792 (696)	1	4	12	2,233	186.13	------
793 (697)	3	39	104	5,718	54.98	------
806 (700)	1	6	18	3,187	177.08	------
834 (720)	1	5	15	4,455	297.03	------
850 (780)	1	2	4	1,744	436.11	------
859 (781)	1	2	4	2,183	545.81	------
898 (798)	1	4	4	872	218.05	------

*Old course numbers in ( ).

APPENDIX C

Direct Instructional Salary Expenditures for
Each School of Education Course Offered
During the Summer 1973

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
			Department of Elementary Education			
314	2	12	24	$ 1,304	$ 54.33	$ 40.87- 81.25
344	1	35	105	1,532	14.59	------
392	2	20	40	1,794	44.85	36.40- 53.30
397	2	44	220	4,074	18.51	12.50- 31.41
398	3	37	74	1,934	26.14	18.33- 41.25
399	1	4	4	375	93.75	------
440	1	13	39	1,067	27.35	------
441	1	20	60	831	13.86	------
442	1	1	3	92	30.93	------
443	1	1	3	92	30.93	------
444	1	2	4	204	51.02	------
445	1	25	75	831	11.08	------
451	1	4	12	1,066	88.90	------
452	1	5	10	711	71.12	------
454	6	24	72	6,194	86.02	57.06-107.04
498	1	1	3	766	255.50	------
541	1	8	24	332	13.86	------
542	1	18	54	1,671	30.95	------
543	1	18	54	1,671	30.95	------
544	1	5	10	510	51.02	------
545	1	10	30	332	11.08	------
580	1	21	42	732	17.44	------
644	1	9	27	1,532	56.74	------
645	1	13	39	1,067	27.35	------
646	1	13	39	1,067	27.35	------
647	1	11	33	1,532	46.42	------
660	7	183	549	7,138	13.00	7.74- 28.08
666	1	7	21	1,599	76.14	------
667	1	7	21	990	47.14	------
668	3	88	264	4,136	15.66	13.03- 20.05
678	3	36	108	3,743	34.66	25.13-177.83
680	2	70	210	2,523	12.01	10.01- 15.01
681	1	26	78	942	12.07	------

APPENDIX C (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
682	1	31	93	992	9.91	------
685	5	37	111	5,828	52.50	$ 42.05- 64.33
686	2	17	51	2,251	44.14	30.00- 70.08
690	2	34	68	1,784	26.24	25.13- 27.35
762	1	2	4	1,066	266.50	------
Department of Secondary Education						
305*	3	94	282	3,775	13.39	11.67- 14.78
305	5	107	321	6,474	20.16	15.27- 46.61
347*	3	79	79	925	11.71	10.59- 12.50
347	8	128	128	2,600	20.31	12.03-162.50
431	4	67	67	2,072	30.92	28.37- 32.56
448	3	67	134	1,881	14.04	13.63- 14.25
449	2	67	201	2,793	13.89	11.43- 16.28
453	4	67	134	3,249	24.25	19.41- 30.15
454	4	67	201	5,350	26.61	18.15- 31.01
460	1	1	3	102	34.06	------
468	1	2	6	241	40.28	------
498A	3	67	67	925	13.82	13.42- 14.03
498B	2	35	35	660	18.85	18.33- 19.41
560	1	12	36	1,226	34.07	------
565	1	12	36	1,258	34.95	------
568	1	9	27	1,087	40.28	------
660	1	13	39	1,021	26.19	------
662	1	9	27	1,438	53.25	------
667	1	6	18	1,329	73.86	------
690*	1	2	2	341	170.25	------
860	1	3	9	1,912	212.50	------
Department of Special Education						
145	1	26	78	1,456	18.67	------
232	1	7	21	1,270	60.50	------
262	1	15	45	1,134	25.20	------

APPENDIX C (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
369	1	24	72	1,399	19.43	------
428	1	34	102	898	8.81	------
431	1	40	120	863	7.19	------
434	1	19	57	1,270	22.28	------
435	1	27	81	778	9.61	------
436	2	33	99	1,346	13.60	$ 10.60- 17.67
437	1	15	45	530	11.78	------
449	1	27	81	965	11.91	------
452	1	1	2	568	284.13	------
463	1	6	18	1,275	70.87	------
464	1	7	21	816	38.87	------
470	2	46	138	1,287	9.33	7.07- 13.99
528	1	10	30	264	8.80	------
531	1	16	48	345	7.19	------
535	1	12	36	346	9.61	------
536	2	15	45	562	12.48	10.60- 17.67
537	1	12	36	424	11.78	------
563	1	1	3	212	70.85	------
564	1	5	15	583	38.86	------
570	2	34	102	970	9.51	7.07- 13.99
638	1	41	123	1,163	9.45	------
639	1	31	93	1,163	12.50	------
642	1	3	9	965	107.22	------
650	1	7	21	1,291	61.50	------
653	2	23	46	1,478	32.14	28.27- 41.00
654	1	9	18	574	31.88	------
658	1	17	51	965	18.92	------
659	1	28	84	1,456	17.33	------
660	1	36	108	1,357	12.56	------
674	1	4	12	1,163	96.91	------
675	1	63	189	1,125	5.95	------
676	1	33	99	1,125	11.36	------
677	1	16	48	1,291	26.90	------
678	1	8	24	1,209	50.39	------
685	1	9	27	1,655	61.29	------
695	1	10	20	636	31.82	------
787	1	10	30	1,291	43.05	------

APPENDIX C (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
			Department of Graduate Education			
202	6	130	390	6,321	16.20	$ 10.17- 58.02
342	2	31	93	2,750	29.57	23.89- 36.47
406	3	5	15	277	18.50	14.88- 27.93
415	1	2	6	308	51.37	------
421	7	19	57	1,502	26.35	10.98- 90.25
422	2	12	36	876	24.35	20.96- 29.10
426	2	18	54	1,504	27.85	21.91- 30.81
431	1	1	3	81	27.27	------
432	1	1	3	62	20.70	------
433	2	3	9	184	20.55	18.26- 25.14
443	5	18	54	1,504	27.86	20.70- 44.02
444	2	12	36	713	19.80	19.53- 21.17
446	1	8	24	270	11.27	------
472	1	1	3	215	71.93	------
506	6	106	318	6,476	20.36	14.88- 31.46
515	1	5	15	770	51.37	------
521	8	188	564	7,276	12.90	8.20- 20.62
522	2	31	93	2,267	24.37	20.96- 29.11
526	2	15	45	1,119	24.88	21.91- 30.82
531	1	14	42	1,146	27.29	------
532	1	16	48	994	20.71	------
533	2	27	81	1,747	21.57	18.26- 25.15
543	5	42	126	3,471	27.55	20.71- 44.02
544	2	19	57	1,167	20.48	19.53- 21.17
546	1	21	63	710	11.27	------
572	1	4	12	863	71.93	------
607	3	43	129	3,067	23.77	19.06- 50.25
608	7	196	588	8,388	14.26	10.27- 24.62
610	10	241	723	11,468	15.86	10.05- 38.50
611	8	128	384	9,078	23.64	15.40- 61.50
612	1	16	48	1,257	26.19	------
625	1	6	18	1,013	56.27	------
628	1	9	27	1,228	45.50	------
631	1	10	30	1,056	35.21	------
634	5	21	63	4,644	73.71	48.69-129.66
635	1	22	66	1,056	16.00	------
642	1	5	15	981	65.40	------
644	1	16	48	1,055	21.97	------

APPENDIX C (continued)

Course No.	Sections	Total Enrollment	Cr. Hrs. Produced	Total Cost	Cost/ Cr. Hr.	Range in Section Cost
650	2	35	105	2,310	22.00	$ 21.80- 22.20
651	1	11	33	1,177	35.68	------
652	1	23	69	1,079	15.63	------
655	2	37	111	2,825	25.45	14.86- 47.51
656	1	8	24	1,132	47.18	------
659	2	22	66	2,194	33.24	27.66- 41.29
675	1	5	10	860	86.00	------
708	1	2	6	1,912	318.75	------
712	1	4	12	1,024	85.37	------
725	1	5	15	1,013	67.53	------
733	1	7	21	1,995	95.00	------
734	1	6	18	1,995	110.83	------
743	1	9	27	1,056	39.12	------
753	1	7	21	1,115	53.09	------
754	1	20	60	1,302	21.70	------
757	1	4	12	1,177	98.12	------
898	2	12	12	542	45.24	33.93- 67.87

* Inter-session